



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Brian Farley Declaration of Trust  
DOCKET NO.: 06-30866.001-R-2  
PARCEL NO.: 17-04-215-064-0000

The parties of record before the Property Tax Appeal Board are Brian Farley Declaration of Trust, the appellant, by attorney Michael E. Crane, of Crane & Norcross in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$33,636  
**IMPR:** \$175,317  
**TOTAL:** \$208,953

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,102 square foot lot which has been improved with a two or more story single family dwelling of masonry construction that contains 5,565 square feet of living area and is eight years old. The dwelling features a full unfinished basement and central air conditioning. The property is located in Chicago, North Chicago Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided data in a detailed grid analysis on three comparables located in the next block from the

subject. Appellant also made a legal argument contending that there have been no improvements made to the property since the last triennial reassessment and therefore the instant 2006 increase reported to be 41% was unjustified and grossly excessive.

The three detailed comparables were described as two or more story single-family residences of masonry or frame and masonry construction which ranged in age from 7 to 128 years old. The comparables ranged in size from 2,890 to 3,363 square feet of living area and had improvement assessments ranging from \$80,886 to \$114,310 or from \$27.98 to \$33.99 per square foot of living area. Two comparables had partial basements, one of which was finished as a recreational room and one comparable had central air conditioning and a fireplace. Each comparable also featured a one or two-car garage. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$175,317 or \$31.50 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction commensurate with the appellant's request is warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided detailed data on three comparables. The Board has given less weight to appellant's comparables #2 and #3 due to their substantially greater age than the subject dwelling. Appellant's comparable #1, however, while smaller than the subject, is similar in age, location and

exterior construction with an improvement assessment of \$27.98 per square foot of living area. The appellant's evidence disclosed the subject had an improvement assessment of \$350,420 or \$62.97 per square foot of living area, which is above the improvement assessment on a per square foot basis of the most similar comparable on the record which property also featured a partial finished basement, a fireplace and a two-car garage, all amenities not found in the subject dwelling and making the comparable a superior property.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Crit*

Chairman

*Frank J. [unclear]*

Member

Member

*Mark J. [unclear]*

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 23, 2009

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.